

North Logan City  
CITY

June 30, 2008  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

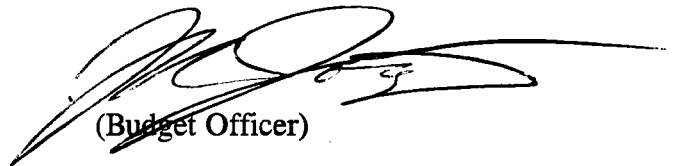
I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of North Logan City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated August 16, 2007.

A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

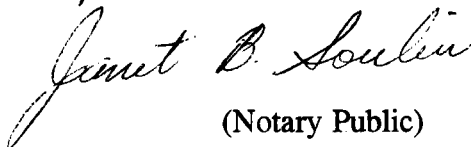
- ☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

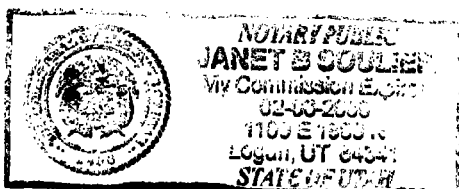
was held on August 16, 2007 for all budgetary funds.

Signed:

  
(Budget Officer)

Subscribed and sworn to this 11<sup>th</sup> day  
of September, 2007.

  
(Notary Public)



North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	281,013	320,223	369,699
3120	Prior Years' Taxes - Delinquent	21,058	13,924	15,224
3130	General Sales & Use Taxes	1,809,325	2,060,773	1,994,281
3140	Franchise Taxes	11,736	14,752	15,000
3150	Transient Room Tax	6,731	15,738	12,000
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	88,502	92,503	94,667
3190	Penalties & Interest on Delinquent Taxes			
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	9,826	10,508	9,500
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	314,261	290,859	290,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	7,207	6,393	6,300
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	147,424	27,222	
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	26,259	18,182	7,802
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	254,758	281,094	330,000
3358	Liquor Fund Allotment	5,238	6,087	7,500
3370	Grants from Local Units: <u>Cache County</u>	82,291	69,946	63,700

North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	91,141	51,502	58,000
3415	Sale of Maps & Publications	2,548		100
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	226,911	257,396	251,663
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	178,389	102,979	140,000
3431	Street, Sidewalk & Curb Repairs	409	1,591	
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	502,256	614,835	665,000
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	121,709	126,557	121,100
3480	Cemeteries			
3490	Miscellaneous Services:			
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	202,362	252,675	221,000
3520	Forfeitures	1,369	1,158	2,000
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	8,261	39,569	29,420
3620	Rents & Concessions	12,650	2,905	
3640	Sale of Fixed Assets - Compensation for Loss	10,000	258,541	15,000
3650	Sale of Materials & Supplies	19,631	7,904	9,000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	1,250	1,000	19,000
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			81,559
	<b>TOTAL REVENUES</b>	4,444,515	4,946,816	4,828,515

North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	58,754	67,457	68,094
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	146,651	164,772	165,232
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies	102,668	85,665	92,057
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	89,865	110,934	112,277
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	134,803	155,657	168,876
4160	General Governmental Buildings			
4170	Elections	5,130		5,000
4180	Planning & Zoning	5,580	7,376	14,053
4190	Education & Community Promotion	7,034	6,776	6,400
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	677,303	777,772	812,350
4220	Fire Department	449,256	360,322	430,215
4230	Corrections (Jail)			
4240	Protective Inspection	223,125	240,138	277,606
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	44,033	48,074	56,384
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	158,107	411,470	486,443
4415	Class "C" Road Program	254,758	281,094	330,000
4420	Sanitation	480,148	595,695	633,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	320,082	599,704	468,441
4540	Park Lighting			
4560	Recreation & Culture	43,794	38,361	43,296
4580	Libraries			
4590	Cemeteries	10,829	71,302	2,500
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning	100,446	114,237	105,016
4620	Community Development	75,288	70,191	65,500
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest	132,639	137,217	136,175
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to:			
4820	Transfer to: Capital Projects Fund	242,870	289,500	349,600
4830	Transfer to: Library Special Revenue Fund	231,555	55,000	
	Transfer to:			
	Transfer to:			

North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	449,797	258,102	
	<b>TOTAL EXPENDITURES</b>	<b>4,444,515</b>	<b>4,946,816</b>	<b>4,828,515</b>

North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

SPECIAL REVENUE FUND (Library)

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
3110	Dedicated Property Taxes	279,403	366,725	396,663
3920	User Charges	2,142	2,378	2,000
3930	Fines	8,067	9,665	9,360
3940	Interest Earned	9,499	18,069	7,500
3950	Contributions	112,559	110,286	119,000
	<b>OTHER SOURCES:</b>			
	Transfer from: General Fund	231,555	55,000	
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	643,225	562,123	534,523
	<b>EXPENDITURES:</b>			
4010	Library Operations	340,258	373,174	368,818
4070	Debt Service	153,890	155,278	156,408
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance	149,077	33,671	9,297
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	643,225	562,123	534,523

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			



North Logan City  
Governmental Unit

June 30, 2008  
Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	242,870	289,500	349,600
	Interest Income	(281)	8,387	2,300
	Other additions			
	<b>TOTAL REVENUE</b>	242,589	297,887	351,900
	<b>Beginning Fund Balance</b>	27,012	54,024	86,415
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	269,601	351,911	438,315
	<b>EXPENDITURES:</b>			
	Capital Outlays	215,577	265,496	335,100
	<b>TOTAL EXPENDITURES</b>	215,577	265,496	335,100
	<b>Ending Fund Balance</b>	54,024	86,415	103,215

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			

**North Logan City  
Governmental Unit**

**June 30, 2008**

**Fiscal Year**

**ENTERPRISE OR INTERNAL SERVICE FUND: Water Enterprise**

**FORM 3**

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	814,240	855,043	790,000
	Interest Earned	40,991	52,803	54,650
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	<b>855,231</b>	<b>907,846</b>	<b>844,650</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	121,144	112,101	156,385
	Contractual Services			
	Material and Supplies	241,178	348,778	465,552
	Depreciation	174,481	176,311	174,004
	Other	7,783	5,144	8,500
	<b>TOTAL OPERATING EXPENSE</b>	<b>544,586</b>	<b>642,334</b>	<b>804,441</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>310,645</b>	<b>265,512</b>	<b>40,209</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	241,187	226,586	185,000
	Interest Expense	(93,323)	(83,238)	(83,353)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	<b>NET INCOME (LOSS)</b>	<b>458,509</b>	<b>408,860</b>	<b>141,856</b>

**ANALYSIS OF CASH REQUIREMENTS:**

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	458,509	408,860	141,856
	Plus: Depreciation	174,481	176,311	174,004
	<b>Less: Major Improvements &amp; Capital Outlay</b>	<b>307,860</b>	<b>444,700</b>	<b>273,540</b>
	Bond Principal Payments	125,000	125,000	135,000
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>200,130</b>	<b>15,471</b>	<b>(92,680)</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year	935,734	1,135,864	1,151,335
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>(1,135,864)</b>	<b>(1,151,335)</b>	<b>(1,058,655)</b>

North Logan City  
Governmental Unit

June 30, 2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer Enterprise

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	548,367	575,504	541,000
	Interest Earned	18,944	17,370	17,900
	Other: <u>Dedicated Property Tax</u>	32,911	32,911	32,911
	TOTAL OPERATING REVENUE	600,222	625,785	591,811
	OPERATING EXPENSES:			
	Personal Services	54,918	57,537	68,661
	Contractual Services	409,403	409,657	485,000
	Material and Supplies	57,657	66,363	88,313
	Depreciation	102,222	94,330	97,816
	Other	707	30	6,000
	TOTAL OPERATING EXPENSE	624,907	627,917	745,790
	OPERATING INCOME (LOSS)	(24,685)	(2,132)	(153,979)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	102,730	102,097	130,000
	Interest Expense	(45,666)	(49,489)	(44,919)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	32,379	50,476	(68,898)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	32,379	50,476	(68,898)
	Plus: Depreciation	102,222	94,330	97,816
	Less: Major Improvements & Capital Outlay	521,567	62,507	134,000
	Bond Principal Payments	44,826	49,489	45,951
	TOTAL CASH PROVIDED (REQUIRED)	(431,792)	32,810	(151,033)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	766,177	334,385	367,195
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	(334,385)	(367,195)	(216,162)

North Logan City  
Governmental Unit

June 30, 2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Stormwater Enterprise

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services		120,405	120,000
	Interest Earned			
	Other:			
	TOTAL OPERATING REVENUE		120,405	120,000
	OPERATING EXPENSES:			
	Personal Services		7,492	19,520
	Contractual Services		6,455	20,000
	Material and Supplies	51,713	58,753	58,418
	Depreciation			
	Other			
	TOTAL OPERATING EXPENSE	51,713	72,700	97,938
	OPERATING INCOME (LOSS)	(51,713)	47,705	22,062
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense	(354)	(2,321)	(100)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	(52,067)	45,384	21,962

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(52,067)	45,384	21,962
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(52,067)	45,384	21,962
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year		(52,067)	(6,683)
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	52,067	6,683	(15,279)